

HB1053



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

HB1053

by Rep. Ed Sullivan, Jr.

SYNOPSIS AS INTRODUCED:

35 ILCS 200/10-155

Amends the Property Tax Code. Provides that land containing hotels or lodging facilities, club houses, banquet facilities, tennis or other courts, swimming pools, commercial or industrial facilities, retail shops, or land and parking areas serving any of those improvements shall be valued at its fair cash value and shall not be valued as open space land.

LRB098 08034 HLH 38125 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 10-155 as follows:

6 (35 ILCS 200/10-155)

7 Sec. 10-155. Open space land; valuation. In all counties,
8 in addition to valuation as otherwise permitted by law, land
9 which is used for open space purposes and has been so used for
10 the 3 years immediately preceding the year in which the
11 assessment is made, upon application under Section 10-160,
12 shall be valued on the basis of its fair cash value, estimated
13 at the price it would bring at a fair, voluntary sale for use
14 by the buyer for open space purposes.

15 Land is considered used for open space purposes if it is
16 more than 10 acres in area and:

17 (a) is actually and exclusively used for maintaining or
18 enhancing natural or scenic resources,

19 (b) protects air or streams or water supplies,

20 (c) promotes conservation of soil, wetlands, beaches,
21 or marshes, including ground cover or planted perennial
22 grasses, trees and shrubs and other natural perennial
23 growth, and including any body of water, whether man-made

1 or natural,

2 (d) conserves landscaped areas, such as public or
3 private golf courses,

4 (e) enhances the value to the public of abutting or
5 neighboring parks, forests, wildlife preserves, nature
6 reservations, sanctuaries, or other open spaces, or

7 (f) preserves historic sites.

8 Land is not considered used for open space purposes if it
9 is used primarily for residential purposes, or if it is
10 improved with hotels or lodging facilities, club houses,
11 banquet facilities, tennis or other courts, swimming pools,
12 commercial or industrial facilities, retail shops, or land and
13 parking areas serving any of those improvements. Such land
14 shall be valued at fair cash value in accordance with Section
15 9-145, or in accordance with a classification ordinance adopted
16 pursuant to Section 9-150 of the Property Tax Code, and shall
17 not be valued as open space land. The General Assembly finds
18 and declares that this amendatory Act of the 98th General
19 Assembly is a clarification of existing law and is an
20 indication of its previous intent in enacting and amending this
21 Section.

22 If the land is improved with a water-retention dam that is
23 operated primarily for commercial purposes, the
24 water-retention dam is not considered to be used for open space
25 purposes despite the fact that any resulting man-made lake may
26 be considered to be used for open space purposes under this

1 Section.

2 (Source: P.A. 95-70, eff. 1-1-08.)